

CHAPTER NO. 640

SENATE BILL NO. 3208

By Tracy

Substituted for: House Bill No. 3278

By Sargent

AN ACT to amend Tennessee Code Annotated, Section 67-5-1412, relative to appeals concerning valuation of property for ad valorem taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1412(b)(2), is amended by adding the following language after the third sentence:

Such request shall state, at a minimum, the name in which the property is assessed, the parcel identification number, the value sought, the basis for the appeal and the name, address, telephone number and fax number of the person requesting the direct appeal.

SECTION 2. Tennessee Code Annotated, Section 67-5-1412(b), is amended by deleting subdivision (3) in its entirety and by substituting instead the following:

(3) The provisions of subdivision (b)(2) shall not apply in any county having the following populations according to the 2000 federal census or any subsequent federal census:

Not less than	Nor more than
10,980	11,000
14,530	14,540
16,000	16,100
17,650	17,670
19,790	19,800
20,100	20,150
26,700	26,800
27,080	27,150
28,790	28,810
29,440	29,450

29,470	29,480
29,860	29,900
34,850	34,950
35,900	36,000
37,500	37,600
39,080	39,100
43,150	43,175
48,000	48,050
48,150	48,200
49,000	49,100
51,000	51,500
51,900	51,950
53,550	53,570
62,300	62,350
62,900	63,000
91,830	91,850
105,800	105,900
107,100	108,000
125,000	127,000
133,000	135,000
150,000	160,000
182,000	183,000
300,000	400,000
800,000	900,000

SECTION 3. If any provision of this act or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions of the act which can be upheld without the invalid provision, and to that end the provisions of this act are declared to be severable.

SECTION 4. This act shall take effect upon becoming law, the public welfare requiring it.

PASSED: April 27, 2006



JOHN S. WILDER
SPEAKER OF THE SENATE



JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 12th day of May 2006



PHIL BREDESEN, GOVERNOR